ABSTRACT OF THE DISCLOSURE

A semiconductor device has anisotropically formed via holes through a PMD layer. The anisotropic geometry of the via holes results in the diameter of a via hole over a gate structure being equal to the diameter of a via hole not over the gate structure. The via holes are formed by depositing a silicon layer and an antireflective layer over the PMD layer. The silicon layer and the antireflective layer are etched to have holes with a regular taper. The holes through the PMD are anisotropically etched so as to have straight walls.